

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE

In re:

VALLEY MEDIA, INC.,

Debtor.

Chapter 11

Case No. 01-11353 (PJW)

COMMONWEALTH OF
MASSACHUSETTS DEPARTMENT OF
REVENUE,

Appellant/Creditor,

v.

VALLEY MEDIA, INC.,

Appellee/Debtor.

C.A. No. 05-179-JJF

ORDER

The Court having considered the Valley Media Liquidating Trustee's Motion For Leave To File A Sur-Reply Brief In Response to Appellant's Reply Brief (the "Motion"), and finding good cause therefor,

IT IS HEREBY ORDERED this ____ day of _____, 2005, that the Motion is granted and the sur-reply brief attached to the Motion as Exhibit A, shall be deemed filed as of the date of this Order.

UNITED STATES DISTRICT JUDGE